

1997

Town of St. Albans Annual Report for 1997

St Albans (Me.).

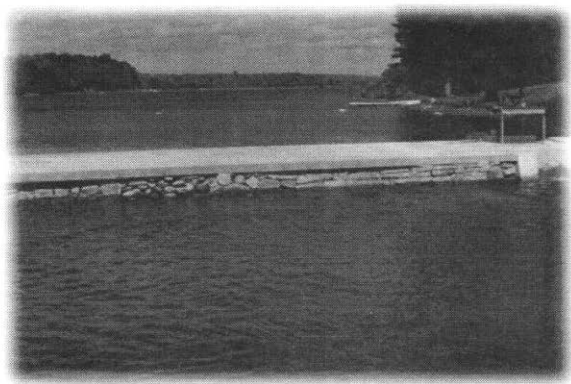
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TOWN OF
St. Albans



Annual Report
for
1997

ANNUAL REPORT
OF THE
Town of St. Albans
FOR 1997

Dedication	3
Town Officers	4
Budget Summary	7
Warrant for Town Meeting	10
Reports	
Town Manager	17
Selectmen	19
Town Clerk	21
Animal Control Officer	23
Fire Chief	24
Code Enforcement	26
Big Indian League	28
State Representative Report	29
State Senator Report	30
Emergency Unit	31
Breakdown of Accounts	32
1997 Taxes Due	35
1996 Taxes Due	41
Auditors Report	43

PLEASE NOTE: Town meeting will begin at 9:00 A.M.

DEDICATION



Earle Jones

Earle Jones has been a member of our community for most of his life. He was born here, and thus became a citizen by birth. He has been well known in the town by virtue of operating his own business, as well as his involvement in many Town committees, including Budget Committee and the Dams Committee.

It was as a part of the Dams Committee that Earle volunteered to become the Town's representative during the construction of the Upper Dam, which occurred in 1997. This saved the Town thousands of dollars, created and kept harmony between the Town, the Contractor and the Engineers, while making sure the Town would have a structure that would last well into the future. Earle Jones is an excellent example of the people that make St. Albans a special place to live.

ST. ALBANS TOWN OFFICERS

OFFICE		TERM EXPIRES
Selectmen/Chair	Harlan Cooper	March 1998
Selectmen	David Bubar	March 1998
Selectmen	Marian Spalding	March 1998
Town Manager	Larry Post	
Treasurer	Larry Post	
Tax Collector	Larry Post	
Town Clerk	Stacey Desrosiers	March 1998
Registrar	Stacey Desrosiers	March 1998
Road Commissioner	Ronnie Finson	March 1998
School Director	Ronald Fowle	March 1999
School Director	Perley Martin	March 2000
Conservation Commission:		
	Newman Gee	Ronald Russell
	Crystal Russell	
Planning Board:		
Chairman	Alan Curtiss	1999
	William McPeck	2000
	Edward Walker	2000
	Dana Hartford	1998
	Dennis Smith	1998
	Rose Rogan Dinsmore	1999
	David Gilpatrick	2002

Board of Appeals:

Kenneth Dunton
Thomas Roach
Michael Snowman
Newman Gee

Health Officer

Larry Post

Plumbing Inspec.

William Murphy

Animal Control

Frank Brown

Fire Chief

Fred James Cooper

Civil Defense
Director

Fred James Cooper

Fire Warden

Fred James Cooper

Code Enforcement
Officer

William Murphy

Budget Committee:

Louise Barden	March 1998
James Bullock	March 1998
Merlon Emery	March 1998
Rose Dinsmore	March 1999
Michael Wiers	March 1999
Alan Curtiss	March 1999
Philip Russell	March 2001
Ellen Bridge	March 2001
Thomas Roach	March 2001

State Representative: Vaughn Stedman
 RR 1, Box 3930
 Hartland ME 04943
 938-4890

Capitol Address: House of Representatives
 State House Station #2
 Augusta, Maine 04333
 287-1400 (voice)
 287-4469 (TDD)
 1-800-423-2900 (sessions)

State Senator: Betty Lou Mitchell
 P.O. Box 6
 Etna, ME 04434
 269-2071

State Address: Senate Chamber
 Augusta, Maine 04333
 287-1505
 1-800-423-6900 (sessions only)

U.S. Representative: John Baldacci
 1630 Longworth Office Bldg
 Washington, DC 20515

U.S. Senators: Susan Collins
 Olympia Snowe
 Russell Office Building
 United States Senate
 Washington, DC 20510

1997 BUDGET

MONEY APPROPRIATED FOR:

School	\$454,552	42.5%
Highways	225,650	21.0%
Solid Waste	69,500	6.5%
Protection	79,725	7.5%
Administration	83,561	7.8%
Other General Government	62,421	5.8%
County Tax	63,337	5.9%
Debt & Interest	0	0%
Public Service	15,625	1.5%
Health & Welfare	10,739	1.0%
Reserve & Capital Accts	0	0%
Cemeteries	5,200	.5%
TOTAL	<u>\$1,070,360</u>	<u>100 %</u>

MONEY CAME FROM:

Property Tax	\$648,197	60.6%
Excise Tax	140,000	13.1%
State Revenue Sharing	92,163	8.5%
Highway Assistance	65,000	6.1%
Surplus	110,000	10.3%
Department Accounts	15,000	1.4%
TOTAL	<u>\$1,070,360</u>	<u>100 %</u>

TOWN OF ST. ALBANS
1998 BUDGET SUMMARY

=====

GENERAL GOVERNMENT

Administration	89,450
Town Hall	7,500
Town Hall Cap. Impr.	10,000
Selectmen	6,025
Social Security	12,000
KVCOG	1,696
Planning Board	500
Code Enforcement	6,000
Tax Maps Update	600
Revaluation	26,000

PROTECTION

Fire Department	20,000
Fire Department - Hire	2,100
Fire Chief	2,000
Assistant Chiefs	1,000
Ambulance	800
Capital Equipment	20,000
Street Lights	4,600
Animal Control	1,000
Deputy Program	1,000 (3000)
Insurance	37,000

HEALTH & WELFARE

General Assistance	11,000
Senior Citizens	500
Food Bank	500
Senior Spectrum	739
KVCAP	600
Red Cross	100

DEBT & INTEREST

23,355

PUBLIC WORKS		
Solid Waste	69,500	
Cemeteries	5,200	
Winter Roads	80,000	
Summer Roads	35,000	
Bridges & Culverts	5,000	
Equipment & Buildings	1,300	
Garage	6,000	
Special Road Articles	50,000	
Street & Road Signs	500	
Capital Reserve	15,000	
PUBLIC SERVICE		
Libraries	1,600	
Town Landing	4,000	
Youth Teams	4,000	
Park	500	
Other Recreation	4,000	
Conservation Commission	75	
Chamber of Commerce	200	
TOTALS		
General Government	159,771	
Protection	89,500	
Health & Welfare	13,439	
Dept & Interest	23,355	
Public Works	267,500	
Public Service	14,375	
TOTAL MUNICIPAL BUDGET		567,940
County Tax		64,000
SAD #48		491,000
TOTAL BUDGET		\$1,122,940
REVENUES		
Excise Tax	150,000	
Department Accounts	15,000	
State Revenue Sharing		
Carried	7,948	
Surplus	85,000	
Highway Assistance	60,000	
TOTAL REVENUES		\$ 317,948
State R.S.		60,000
PROPERTY TAX		\$ 744,992

744,992/43,700,000= .0170

WARRANT FOR ANNUAL TOWN MEETING

COUNTY OF SOMERSET

STATE OF MAINE

TO: Larry Post, Resident, Town of St. Albans
Greetings

In the name of the State of Maine, you are hereby required to notify and warn the voters of the Town of St. Albans, in said County qualified to vote in Town affairs to meet at the St. Albans Town Hall, in said Town, on Saturday, the 7th day of March A.D. 1998 at 9:00 o'clock in the morning, then and there to act on the following articles to wit:

- Art. 1: To choose a moderator for said meeting.
- Art. 2: To see if the Town will vote to authorize the Selectmen to serve as Assessors and overseers of the poor.
- Art. 3: To choose three Budget Committee members for a three year term.
- Art. 4: To see if the Town will authorize the Selectmen to sell Town property on such terms as they deem fit or tax acquired property by sealed bid and to execute quit claim deeds to such property.
- Art. 5: To see if the Town will vote to authorize the Selectmen to borrow money in anticipation of the ensuing year's taxes.
- Art. 6: To act on anything relating to discounts, interest and time of payment of 1998 taxes.
- Art. 7: Shall an Ordinance entitled 'Building Notification Ordinance' be enacted?

Art. 8: Shall an Ordinance entitled 'Obscenity Ordinance' be enacted?

Art. 9: To see if the Town will vote to appropriate from the following accounts for the 1998 budget.

Selectmen and Budget Committee
recommend:

Excise Tax	\$150,000.00
R.S. carried	7,947.87
Dept accounts	15,000.00
Surplus	85,000.00
Highway Assistance Fund	60,000.00

GENERAL GOVERNMENT

Art.10: To see what sum the Town will vote to raise and/or appropriate for Selectmen/ Assessors account.

Selectmen and Budget Committee
recommend: \$ 6,025

Art. 11: To see what sum the Town will vote to raise and/or appropriate for Administration.

Selectmen and Budget Committee
recommend: \$89,450

Art. 12: To see what sum the Town will vote to raise and/or appropriate for Town Hall.

Selectmen and Budget Committee
recommend:

\$7,500
Capital Improvements: \$10,000

Art. 13: To see what sum the Town will vote to raise and/or appropriate for the following General Government accounts: Selectmen and Budget Committee recommend:

Social Security	\$12,000
KVCOG(NKRPC)	1,696
Planning Board	500
Code Enforcement	6,000
Tax Maps Update	600
TOTAL	\$20,796

Art. 14: To see if the Town will vote to accept a Small Community Program Grant provided by the State of Maine, to authorize the Selectmen to contract with the State Department of Environmental Protection for the grant, and to authorize the Selectmen to contract, as necessary for materials and services needed to achieve the purposes of the grant. Said grant to be used for septic system upgrades.

Art. 15: To see if the Town will vote to accept a Community Development Block Grant, with the Towns of Hartland and Palmyra, for a Community Center to be constructed on SAD #48 property in Hartland.

Art. 16: To see if the Town will vote to accept any or all funds from Federal, State, or private funding in the form of grants that the Selectmen deem appropriate.

Art. 17: To see what sum the Town will vote to raise and/or appropriate to contract for a Revaluation of properties in Town. Selectmen and Budget Committee recommend: \$26,000

PROTECTION

Art. 18: To see what sum the Town will vote to raise and/or appropriate for the following Fire Department accounts: Selectmen and Budget Committee recommend:

Fire Department	\$20,000
Fire Chief	2,000
Assistant Chiefs	1,000
Fire Dept Hire	2,100
Capital Equipment	20,000

Art. 19: To see what sum the Town will vote to raise and/or appropriate for the Town's share of the Deputy Program.

Selectmen recommend	\$3,000
Budget Comm recommends	1,000

Art. 20: To see what sum the Town will vote to raise and/or appropriate for the following Protection Accounts: Selectmen and Budget Committee recommend:

Ambulance	\$ 800
Street Lights	4,600
Animal Control	1,000
Insurance	<u>37,000</u>
TOTAL	\$ 43,400

DEBT & INTEREST

Art. 21: To see what sum the Town will raise and/or appropriate for payment of note for Upper Dam

Selectmen and Budget Committee recommend: \$23,355

HEALTH & WELFARE

- Art. 22: To see what sum the Town will vote to raise and/or appropriate for the following Health & Welfare Accounts: Selectmen and Budget Committee recommend:
- | | |
|--------------------|----------|
| General Assistance | \$11,000 |
| Senior Citizens | 500 |
| KVCAP | 600 |
| Food Bank | 500 |
| Red Cross | 100 |
| TOTAL | \$12,700 |

PUBLIC WORKS

- Art. 23: To see what sum the Town will vote to raise and/or appropriate for Solid Waste. Selectmen and Budget Committee recommend: \$69,500
- Art. 24: To see what sum the Town will vote to raise and/or appropriate for Cemeteries. Selectmen and Budget Committee recommend: \$5,200
- Art. 25: To see what sum the Town will vote to raise and/or appropriate for Winter Roads. Selectmen and Budget Committee recommend: \$80,000
- Art. 26: To see what sum the Town will vote to raise and/or appropriate for Summer Roads. Selectmen and Budget Committee recommend: \$35,000

Art. 27: To see what sum the Town will vote to raise and/or appropriate for the following Public Works accounts: Selectmen and Budget Committee recommend:

Bridges & Culverts	\$ 5,000
Town Garage	6,000
Street Signs	500
Equipment & Blds	1,300
Capital Reserve	<u>15,000</u>
Total	27,800

Art. 28: To see what sum the Town will vote to raise and/or appropriate for the following roads: Selectmen and Budget Committee recommend:

Denbow Rd	\$30,000
Bubar Rd	20,000
Philbrick Rd	0

PUBLIC SERVICE

Art. 29: To see what sum the Town will vote to raise and/or appropriate for the following Public Service Accounts: Selectmen and Budget Committee recommend:

Libraries	\$1,600
Town Landing	4,000
Youth Teams	4,000
Park	500
Other Recreation	4,000
Conservation Commission	75
Chamber of Commerce	<u>200</u>
TOTAL	\$ 14,375

Art. 30. To see what sum the Town will vote to raise and/or appropriate for Senior Spectrum. Request \$739
Budget Comm. makes no recommendation.

Art. 31: To see what the Town wishes to do with
the Snowmobile money this year.

The Selectmen hereby give notice that
the Registrar will be in session for the purpose
of correcting and revising the list of voters on
Saturday, March 7, 1998 in the forenoon from 8:30
a.m. to 9:00 a.m. in the Town Hall.
Given under our hands this 2nd day of February,
1998

Harlan Cooper

David Bubar

Marian Spalding

A True Copy
Attest:

Larry Post
Resident of St. Albans

TOWN MANAGER'S REPORT

To: Selectmen and Citizens of St. Albans

It is once again time to submit to you the annual report of the financial status and activities of the Town of St. Albans for the past year. We continue to be fairly strong financially, although the state is still continuing to place more of the burden of school funding onto the towns. This will result in another tax increase this year unless the Legislature makes some changes in the proposed school funding budget and/or formula. I have written this fact in the last few Town Reports. Since 1993 our share of the school budget has more than doubled, if nothing is done at the state level this year to change that. This means an increase of 6 mils in the tax rate. Including the projected increase this year, our tax rate has actually increased less than 3 mils. This was accomplished through careful planning and using more of our revenues and surplus to offset the increases. Obviously, there is only so long that we will be able to do that.

In 1997, we continued work on the Town Hall, the bridge over Ripley Stream was completed, Mason Corner Rd was paved, Nate Richards Rd and Ballard Rd were upgraded, and road signs were placed on private roads.

We again received a grant from the State of Maine and continued in the replacement of septic systems. The Deputy Program was in its second year, as part of the three year grant from the Justice Dept. They are giving extensions, and as we have not expended all of the funds, and the program started later than anticipated, we have requested an 18 month extension. A joint CDBG application with Palmyra and Hartland for a Community Center to be added to the Hartland Elementary School has been submitted. This will give needed space to the school as well as the communities.

Our grant applications for the Upper Dam were unsuccessful, so we used the Reserve account and borrowed \$100,000 for the project. This project was more than satisfactory. The contractors were excellent to deal with, Earle Jones was on the job dealing with the contractors and engineers, and the entire operation was an example of how it should work.

This year we are proposing to do major renovations to Bubar Rd and Denbow Rd and again put funds into both the Public Works and Fire Dept Capital Reserve funds for future equipment. There is also the proposal once again to have a revaluation of properties in town. This is a very important project which needs to be accomplished in order that every property owner is treated fairly.

There are two people who deserve special mention. Hilda Chadbourne was the Postmistress in St. Albans for many years and was always involved. She will be sorely missed. David Crocker was Fire Chief for 12 years. There were many changes and upgrades in the Fire Dept, of which he was responsible. This community owes him a very great debt of gratitude. We wish him well.

It seems strange to report to you that I will have been here as Town Manager for twenty years in May of this year. Throughout this time (which seems to have gone so quickly) there have been many changes. I trust that I have played a small part in some of the positive ones. I am continually thankful for this community and for each of you who contributes in making it a better place to live. The volunteers who put in many hours are greatly appreciated. I am also continually amazed at the dedication and work of our Town employees. Thank you all for what you do. I trust that we as a community will have a good 1998.

Respectfully submitted
Larry Post
Town Manager

SELECTMEN'S REPORT

TO THE CITIZENS OF THE TOWN OF ST. ALBANS:

IT HAS BEEN A VERY BUSY YEAR FOR US AND WE WOULD LIKE TO THANK YOU FOR YOUR SUPPORT. WE CONTINUED OUR EFFORTS TO UPDATE THE TAX CARDS FOR EACH PROPERTY. HOPEFULLY THIS METHOD WILL CONTINUE FOR THE YEARS TO COME. WITH THE STATE FUNDING FOR EDUCATION DECREASING WE HAVE TRIED TO KEEP OUR INCREASES IN PROPERTY TAX MINIMAL AND STILL MAINTAIN OUR CAPITAL EXPENDITURES. WE HAVE INSTITUTED A COMPREHENSIVE FIVE YEAR PLAN TO HELP LEVEL OUR CAPITAL EXPENDITURES.

THE PLANNING BOARD HAS SUBMITTED A BUILDING NOTIFICATION AND OCCUPANCY ORDINANCE THAT WE HOPE YOU WILL SUPPORT. NOT ONLY WILL IT HELP PROBLEMS BEFORE THEY ARE STARTED, IT WILL BE A GREAT HELP IDENTIFYING NEW PROPERTIES FOR TAX PURPOSES.

WE ARE AGAIN ASKING FOR A PROFESSIONAL RE-EVALUATION FOR THE TOWN. AS THE MIL RATE INCREASES, EQUITY BECOMES MORE AND MORE IMPORTANT TO ALL OF US. IT HAS BEEN OVER 20 YEARS SINCE THE LAST COMPLETE EVALUATION AND WE ARE VERY CONCERNED WITH EQUITY IN THE SYSTEM. PLEASE SUPPORT THIS ARTICLE, IT WOULD BE DONE OVER A TWO YEAR PERIOD WITH A TOTAL COST OF ABOUT \$52,000.

THE DAM WAS COMPLETED THIS YEAR AND WE WOULD LIKE TO THANK THE DAM COMMITTEE FOR THEIR EFFORTS. A SPECIAL THANKS TO EARLE JONES FOR OVERSEEING THE PROJECT. HE DONATED MANY HOURS TO SEE THIS PROJECT THROUGH.

THE BOARD WOULD LIKE TO THANK THE SLUDGE COMMITTEE FOR THEIR RESEARCH IN SPREADING SLUDGE IN OUR TOWN. THEY HAVE MADE RECOMMENDATIONS THAT WE WILL FORWARD TO B.F.I. THAT WILL ENSURE ADEQUATE PROTECTION TO ABUTTING NEIGHBORS. THE COMMITTEE WILL RECONVENE IF NEEDED FOR FUTURE SPREADING CONCERNS IN THIS TOWN.

WE CONTINUE WORKING WITH THE HARTLAND AND ST. ALBANS EMS. BOTH BOARDS OF SELECTMEN AND TOWN MANAGERS FOR HARTLAND AND ST. ALBANS ARE ON THE AMBULANCE BOARD OF DIRECTORS, AND ARE WORKING DILIGENTLY TO MAKE SURE WE PROVIDE A GOOD SERVICE. THE EMS MEMBERS HAVE MADE GREAT

IMPROVEMENTS TO THE OVERALL OPERATIONS OF THIS DEPARTMENT.

RECENTLY WE WERE APPROACHED BY THE HARTLAND CHILD CARE TASK FORCE TO SUPPORT AN ADDITION TO THE HARTLAND GRAMMAR SCHOOL SIMILAR TO THE ADDITION CONSTRUCTED ON THE CORINNA GRAMMAR SCHOOL. WE HAVE SUBMITTED AN ARTICLE IN THIS WARRANT TO ACCEPT A GRANT WITH THE TOWNS OF HARTLAND AND PALMYRA THAT WILL HELP DEFRAY THE COSTS OF THIS PROJECT. VOTERS WILL HAVE AMPLE OPPORTUNITY FOR INPUT AND SUGGESTIONS TO THIS PROJECT. WE HOPE FOR YOUR SUPPORT IN THIS MUCH NEEDED PROPOSAL.

THE GREAT ICE STORM OF 1998 PUT A LOT OF PRESSURE ON OUR WINTER ROADS BUDGET. MANY THANKS TO OUR PUBLIC WORKS DEPARTMENT FOR THEIR HOURS OF WORK KEEPING OUR ROADS AS SAFE AS THEY COULD. THEY ARE REALLY DEVOTED AND PUT IN MANY HOURS. WE ARE APPLYING FOR RELIEF FROM FEMA TO HELP WITH THESE COSTS. THE VOLUNTEER FIRE DEPARTMENT ALSO WORKED VERY HARD TO HELP PEOPLE THROUGH THIS VERY STRESSFUL TIME. WE'RE SURE A LOT OF VOTERS HERE TODAY ARE VERY GRATEFUL.

WE ALL SHOULD BE VERY PROUD OF THIS COMMUNITY FOR THE COUNTLESS HOURS THAT ARE VOLUNTEERED. THERE ARE MANY PEOPLE SERVING ON COMMITTEES, AND SUPPORTING RECREATION AND PROTECTION ACTIVITIES. THANKS TO ALL OF YOU THAT VOLUNTEERED.

RESPECTFULLY SUBMITTED
BOARD OF SELECTMEN

LETTER OF APPRECIATION

AT THIS TIME WE WOULD LIKE TO PUBLICLY THANK DAVID BUBAR FOR HIS DEDICATION, COMMITMENT, AND YEARS OF SERVICE AS A SELECTMAN FOR THE TOWN OF ST. ALBANS. BESIDES THE REGULAR SELECTMEN DUTIES HE HAS MOST RECENTLY SERVED AS ONE OF THE TOWN'S REPRESENTATIVES TO THE MID MAINE SOLID WASTE ASSOCIATION, THE SELECTMAN REPRESENTATIVE TO THE PLANNING BOARD, AND HAS CHAIRED THE RECENTLY ESTABLISHED SLUDGE COMMITTEE. WE WISH YOU WELL.

HARLAN COOPER
MARIAN SPALDING
LARRY POST

TOWN CLERK REPORT FOR 1997

Again it is time to submit my report as Town Clerk of St. Albans. First of all, I would like to officially welcome Lisa Knight to our office as our new Administrative Assistant, we feel very lucky in having her as part of our team. Lisa has taken Cindy's place and Cindy is now our part-time bookkeeper in the morning. I'll miss Cindy's expertise in the office and thank her for the knowledge and help she has shared with me and the town for the past five years as Administrative Assistant.

During the past year I have recorded 26 marriages and 12 births. Again, I sadly regret filing 11 death certificates of our beloved citizens. My sincere condolences to their families.

I have attended the MMA Convention, a Motor Vehicle workshop, and several workshops on Elections. These are very helpful to me in keeping up with the ever changing procedures and laws. The process of absentee voting has changed considerably, making it more convenient for the voter who may find it necessary to vote absentee ballot.

We have several Elections this year. A Special Election on Feb. 10, our Municipal Election March 6, June will be our Primary Election and SAD #48 Budget Referendum. Then November will bring the General Election.

Last year voter turnout was fair. The Municipal Election had 251 voters, SAD #48 Budget 42 and Nov. Ref. 455, a good turnout.

I have licensed 430 dogs this past year. Dog Licenses were due Jan. 31st. All Dogs 6 months of age or older must be licensed, and have a current Maine Rabies Certif. This is a State Law and we ask for your cooperation.

In December the Town and Sherman's Vet. Service offered a Rabies Clinic at our Fire Station. We vaccinated 75 cats and dogs. The cost of a rabies shot was \$5. Please take

advantage of our clinic and others that are offered in the surrounding communities. Rabies is a very serious threat.

This past year we started a fund for the replacement of the chandelier that will go inside the Town Hall. We had help from the Nokomis Jazz Ensemble & Combo and the Seabasticook Community Band. Two wonderful concerts were put on by these talented musicians and we raised over Five hundred dollars for the fund. We hoped you enjoyed these concerts and we thank you for your donations. Hopefully, in early Spring the Community Band will return, and Nokomis's Jazz Chorus will perform. Please come and enjoy the music, the sound is wonderful in our beautiful Town Hall.

My Town Clerk hours are always in the afternoons. Monday & Thurs. 12 to 5pm, Tues. 12 to 4pm, Wed. and Fri. 11am to 4pm. I can then help you with the licensing of your dog, getting certified copies of marriages, deaths and births, filing for marriage intentions and marriage license, registering to vote, any changes to voter registration cards, absentee ballots and voting, and any question concerning these areas.

A reminder that important notices, a calendar of events and Selectmen meetings are posted at the St. Albans Town Office, St. Albans General Store, Indian Lake Market and our Post Office.

Working at the Town Office I have an opportunity to see first hand the many dedicated committee members and volunteers at work. A very special thanks to them for their time, dedication, and commitment to make the many special events and important town projects a success for the community.

It has been a privilege to serve as Town Clerk of St. Albans. Thank you for your support this past year.

Sincerely,
Stacey A. Desrosiers
Town Clerk

ANIMAL CONTROL OFFICER REPORT

Again I have had a busy year with our Domestic animals. The number of complaints, and reports of stray or abandoned cats and dogs has increased over the past year. To date, I have taken 25 dogs and 14 cats to the shelter.

Be aware, not only do we have an Ordinance requiring that you have the tags on your dog, it is now a State Law. The only exception being, while the dog is used for hunting.

Rabies is still on the increase here in Maine. The number of confirmed cases has risen from 130 in 1996 to over 220 in 1997.

Rabies immunization of your dog or cat is important and required by law. All dogs and cats!

You as pet owners are responsible for the health and welfare of your animal, and the protection of your family, friends and the public at large.

Report unusual animal behavior, domestic or wild, to your local Police, Sheriff, or ACO. We are trained to handle these situations.

Above all, do not handle strays, report them, and educate your children. It could save a life, yours or someone you love.

Again, I thank you and look forward to serving you in 1998.

Respectfully,
Frank W. Brown, ACO

LOVE, LICENSE, AND LEASH!

FIRE CHIEF REPORT 1997

To the Citizens of St. Albans:

The Fire Department had another busy year in 1997. Calls were down somewhat over the past several years, but kept us plenty busy. We answered 81 Emergency calls and 80 Service calls.

As most have heard, I am no longer Fire Chief. Jamie Cooper was elected for 1998. I would hope that everyone will give him the support that I enjoyed for the past 12 years as your Chief. Your Fire Department has come ahead a long way over these past 12 years. I have enjoyed the time and support the firemen have given me. We have compiled a very impressive list of accomplishments over these years. Some of these include: Three truck replacements, Jaws of Life, Compressor, with automatic shut-down, and including five storage tanks in the station and a four tank cascade System on Engine #5. Two portable pumps, the new red phone system before going over to the 911 county system, a paging system which is now incorporated into the County System, pagers for the firemen, 2000ft of 4 inch large diameter hose, several dry hydrants around town with a grant being asked for in 1998 for four additional hydrants. New gear for the firemen, updated air paks, two new water tanks for two of the trucks, mutual aid paks with two more towns and many more projects too numerous to mention but having benefited the town. The five year plan has been updated and we have programmed a truck replacement for the year 2000. A trailer was purchased with the Ambulance Service to provide winter rescues with a rescue sled and summer rescues with a boat, which the firemen hope to have on line this coming summer.

Several projects were done to the fire station over the past several years as well. A new bathroom complete with shower was installed

on the second floor. An air compressor was installed to keep the air pressure up on the trucks with air brakes. A new larger supply line was installed between the pump and the river to load the trucks faster. The big project we completed in 1997 was to purchase a larger portable pump which the firemen raised over \$3775.00 to complete.

Again I'd like to thank all the citizens of St. Albans and above all, my family for all their support.

I would take this time to thank Larry Post and all of the Town Office staff for their fine support over the past 12 years. Some of the faces have changed but the support was always there. Again many thanks.

David I. Crocker
Fire Chief

FIRE CALLS

Structure - 27
Chimney - 8
Auto Accidents - 10
Grass & Brush - 11
Vehicle Fires - 4
Standbys - 3
Investigations - 5
Asst. Amb. - 6
Power lines & Trees - 4
Electric Stoves - 1
Rescue Drill - 1
Lost Hunter - 2

Total - 81

SERVICE CALLS

Flood ice rink - 8
Training - 4
Clean Chimney - 2
Fill Cascade - 4
Wash Downs - 3
Burn Grass, Brush, etc - 14
Parades - 2
Pools - 27
Ladders - 1
Welcome band - 2
Pump out Ponds - 4
Water Roads - 4
Wells - 5

Total - 80

**CODE ENFORCEMENT OFFICER'S REPORT
- 1997**

This year there were 29 permits issued for activities in the Shoreland Zone, 19 through my office and 10 by the Planning Board. Shoreland Zone permits are needed for uses such as the construction of new residences or additions to existing residences, the construction of new garages or sheds, earth movement, tree removal, and temporary or permanent docks. Some activities in the Shoreland may require a permit from the Department of Environmental Protection, and it's always a good idea to check before beginning any work. Unfortunately, this year it became necessary to initiate one enforcement action. While this was handled without court action, a penalty was assessed, and a consent agreement was entered into to correct the violation. Please keep in mind that our ordinances were not enacted to prevent you from doing what you want with your property, but rather to regulate activities in the way the townspeople decided would be in the best interests of all our citizens. Some activities require permits, and a failure to obtain a required permit is a violation which could result in a penalty being assessed. If you have questions about any of our ordinances, please feel free to contact me at the Town Office. Copies of all our ordinances are available at the Town Office.

**Respectfully Submitted
Bill Murphy
Code Enforcement Officer**

**PLUMBING INSPECTOR'S REPORT
1997**

Permits Issued

Internal Permits	-	22
Septic System Permits	-	41
Total Permits Issued -	-	63

Fees Collected

Internal Permits	=	\$ 632.00
Septic System Permits=		\$ 2,475.00
Total Collected	=	\$ 3,107.00

Total Of Fees To State =	\$ 776.75
Total Of Fees To Town =	\$ 2,330.25

**Effective January 20 1998, the State of
Maine has increased the fee for a septic
system permit to \$ 100.**

**Respectfully Submitted
Bill Murphy
Local Plumbing Inspector**

BIG INDIAN LEAGUE
1997

The summer of 1997 saw a slight drop in the number of kids who participated in the summer baseball and softball programs.

We had 2 T-ball teams ages 5-7 years old, 2 Farm teams, 8-10 years old, 1 Little League team ages 11-12 years old, 1 Babe Ruth team, 13-16 years old, and 1 Girls Softball team, 11-14 years old. We didn't have enough girls for a 8-10 year old Softball team.

We didn't have any teams win championships in 1997 but a number of teams did well.

To my knowlege, all who played had fun and enjoyed themselves, and isn't that what's important anyway.

Respectfully submitted,
Boyd McNally, President
Big Indian League

HARTLAND/ST. ALBANS SENIOR CITIZENS REPORT

The Hartland & St. Albans Senior Citizens wish to express their gratitude to the towns for their support. Without your assistance we could not exist.

This past year has been a progressive and knowledgeable one. Our president is keeping in touch with all the assistance and health programs available to us.

We have an average of twenty per meeting. Guests from other towns are always welcome.

Thanking you again for your interest in us. This day is an inspiration and fun day for all.

Arline Ham
Secretary



Vaughn A. Stedman
136 Canaan Road
RR 1, Box 3930
Hartland, ME 04943
Residence: (207) 938-4890
Business: (207) 938-4890

HOUSE OF REPRESENTATIVES

2 STATE HOUSE STATION
AUGUSTA, MAINE 04333-0002
(207) 287-1400
TTY: (207) 287-4469

To the citizens of House District 108:

Another session is under way in Augusta - my fourth as your representative. Many issues have flashed across the political screen in the first three years. We are now engaged in such matters as how to "tweak" the forestry laws to make them more responsive of the wishes of the various sides in the recent debates, and, at the same time, to take into account the feelings of those who want to protect the rights of private landowners. These same debates are taking place in the arenas of business regulation, labor, education, environmental protection, mental health, and on and on.

It is the desire of this representative that citizens in the communities of District 108 keep in touch by means of letters and/or phone contacts when important issues are being debated. Also, if anyone wants to be involved in the public hearing process on any bills coming before committees, please contact me by phone at home (938-4890) or in Augusta (287-1440) or by writing me at my Hartland address (see letterhead) and I will guide you through the process. It is important that private citizens give their perspectives so committees hear from more than special interest groups on issues of the day.

I am planning to seek re-election in 1998, and am asking for your continued support when the vote comes up in November.

Respectfully yours,

Vaughn A. Stedman
Vaughn A. Stedman

District 108 Canaan, Cornville, Hartland, Palmyra and St. Albans

Senator Betty Lou Mitchell
District 10
3 State House Station
Augusta, Maine 04333
(207) 287-1540



THE SENATE OF MAINE
118th Legislature

PO Box 6
Etna, Maine 04434
(207) 269-2071
Fax (207) 269-2612

ANNUAL REPORT
A Message from Senator Betty Lou Mitchell

Dear Friends:

It is my sincere privilege to serve as your State Senator in the 118th Maine State Legislature. I look forward to working with you during the second term covering the calendar year 1998. I stand ready to respond quickly should you need assistance in dealing with the complexities of our agency structure of government.

As you probably are aware, the Legislature has the pleasant task of deciding how best to allocate, what is quickly becoming, a \$250 million dollar surplus. Due to the fact that we passed a law in 1997 requiring that 75% of any surplus be used for tax relief, I expect that much of the discussion this year will focus on which taxes need to be cut. Many have suggested reducing the sales tax to 5%, which I support, as was promised when it was raised "temporarily" in 1991. Other suggestions call for income and property tax relief. Whatever the case, by the end of session hopefully every taxpayer in Maine will be able to keep more of their hard earned money.

The message I am hearing from my constituents is that we need to pay off our debts and lower taxes. I am focused on finding additional ways to lower your property taxes. This past year we nearly doubled the money provided to the circuit breaker program and increased municipal revenue sharing. In addition, I support increasing the state income tax exemption from \$2,150 to \$2,600 in order to provide immediate relief to taxpayers.

My work on the Criminal Justice Committee has focused primarily on improving correctional facilities by bringing them up to federal standards, while also trying to find ways to reduce costs. We are also working diligently to address the growing problem of juvenile crime. In the Human Resources Committee, we are attempting to address the needs of uninsured children in Maine, as well as the need for improved care for our elderly.

In order for me to effectively represent your concerns on these and other policy issues, we will need to communicate often. Please don't hesitate to call my home at 269-2071. The Senate also has a 24 hour toll-free line at (800)-423-6900. I look forward to hearing from you.

Sincerely,

A handwritten signature in cursive script that reads "Betty Lou".
Betty Lou Mitchell
State Senator

Hartland & St. Albans Ambulance

Cash on hand 1/1/97: \$22,347

Revenues:

Billing	\$30,745
Donations	150
Hartland	1,200
St. Albans	800
Palmyra	3,000
Interest	432

36,327

TOTAL AVAILABLE

58,674

=====

Expenditures:

Labor Hired	8659
Training	1213
Tele & Red Net	899
Electric	992
Parts & Repairs	1550
Insurance	2922
Supplies-Med	5127
Supplies-Off/Eld	658
Building Repair	0
Heating Oil	1036
Gas & Oil	1247
Equipment	1594
Equip Repair	465
Flowing	575
Water	<u>162</u>
Misc	579
Capital	3526
Officers	4000
Licenses/Dues	615
Communications	406
Public Education	0

\$36,225

BALANCE December 31, 1997

\$22,449

BREAKDOWN OF ACCOUNTS

This breakdown consists only of those accounts which have several line items. For all other Departmental Accounts see Auditor's Report, Schedule 3.

ADMINISTRATION

Labor	
Larry Post	35,000
Lisa Knight	7,211
Cindy Mason	13,283
Stacey Desrosiers	8,597
Elections	714
Dues & Training	2,729
Telephone	1,466
Mileage	2,400
Printing & Advertising	1,712
Professional Services	1,845
Register of Deeds	3,110
Supplies	5,684
Office Machines	610
Misc.	<u>15</u>
TOTAL	\$ 84,376

TOWN HALL

Janitor	1,800
Labor	200
Electric	1,200
Repairs & Maintenance	1,000
Supplies	400
Heat	2,600
Furniture	250
Misc.	<u>50</u>
TOTAL	\$ 7,500

FIRE DEPARTMENT

Labor	246
Training	80
Tel & Communications	4,228
Electric	1,019
Parts & Repairs	6,059
Insurance	210
Misc.	87
Supplies	1,904
Building Repair	13
Heat	2,141
Gas & Oil	1,159
Equipment	<u>4,017</u>
TOTAL	\$ 21,163

INSURANCE

Workman Compensation	3,857
SMP	4,353
Vehicles	7,693
Bond	363
Employee	11,406
Unemployment	1,568
Retirement	1,750
Public Official Liability	<u>1,785</u>
TOTAL	\$ 32,775

WINTER ROADS

Labor:		
Ronnie Finson	\$14,844	
Alfred Welch III	7,202	
Steve Raymond	2,798	
Others:	2,608	
		\$27,452
Mileage		568
Parts & Repair		6,938
Machine Hire		3,531
Snow Fence		285
Supplies		159
Salt & Sand		30,459
Gas & Oil		5,098
Misc.		<u>256</u>
TOTAL		\$ 74,746

SUMMER ROADS

Labor:

Ronnie Finson	6,254	
Alfred Welch III	3,473	
Ivan Crocker	1,782	
Robert Welch	2,488	
Others	450	
		\$14,447
Mileage		350
Parts & Repairs		5,072
Machine Hire		3,595
Misc		91
Supplies		898
Gravel & Stumpage		4,256
Gas & Oil		1,688
Chloride		<u>1,515</u>
Richards & Mason Cnr Rds		<u>10,750</u>
TOTAL		42,662

GARAGE

Electric	\$ 725
Telephone/Misc	590
Supplies	2,590
Heat	1,929
Equip & Labor	<u>417</u>
	\$6,251

1997 TAXES DUE
12/31/97

LAST NAME	FIRST NAME	TOTAL DUE
ALLEN	DANA	\$ 84.80
ALLEN	PHILIP	483.20
ANTHONY	CHRISTOPHER	73.60
ANZALONE	JOSEPH	761.60
BAILEY	JUDITH	651.20
BALLARD	STEPHANIE	452.80
BALLARD	TIMOTHY	203.20
BATCHELDER	KENNETH	144.00
BELLEMARE	RONALD	275.20
BENNETT	BRUCE	390.40
BERRY	LOUIS	443.20
BIRCH ISLAND ASSOC.		19.20
BITZ	MERRITT	1,620.80
BLANCHARD	ALONZO	153.60
BLAKE	DAVID	489.60
BONNEY CORSON	TRACEY	385.60
BOOTH	WESLEY	196.80
BOWMAN	PHILIP	47.20
BRIDGE	HARRY	792.00
BROWER	PETER	10,129.60
BROWN	CHARLES	558.40
BROWN	FRANK	480.00
BUCHANAN, JR.	WILLIAM R.	148.80
BUKER	CARLOS	16.00
BURKE	LUCY	358.40
BUTLER	PAUL	480.77
BYRON	KENNETH	323.20
CARMICHAEL	GARY	393.40
CARROW	LESTER	635.20
CARMICHAEL	GLENNA	324.80
CARMICHAEL	MILES	305.60*
CAVANAUGH	CELESTE	556.80
CHAMBERS	FREDERICK	905.60
CHAPMAN	MURRAY	409.60
CHAMBERS	PRISCILLA	512.00
CLEMENT	MICHAEL	604.80
CLUKEY	CHARLES	772.80

CONNOLLY	JAMES	536.00
COOLEY	CHARLES EUGENE	150.00
COOK	THYRA	443.20
CREAMER	MARILEE	176.00
CROSS	CYNTHIA	398.40
CROSS ET AL	DEBORAH	499.20
CROSBY	HARRY	120.00
CSIKANY	SANDOR	99.20
CURTIS	DALE	480.00
DAVIS	HOWARD	966.40
DAWSON	POLLY	168.00
DEBETHUNE	ADE	545.60
DIGIACOMANTONIO	B. WILLIAM	256.00
DUDLEY	ROBERT	192.00
DUHAMEL	RAYMOND	83.20
DUNCAN	JULIE	425.60
EATON	ROB	110.40
EIDEL	BARBARA	350.40
EMERY	JASON	288.00
ERVING	JEFFERY	259.20
ESTES ESTATE	DANIEL	321.60
FAREWELL	GEORGE	374.40
FARRINGTON	MICHAEL	256.00
FARNHAM	SHERRY	96.00
FERREIRA JR.	JAMES	339.20
FIELD JR.	HAROLD	377.60
FIELD ESTATE	MADELINE	344.00
FITZ	JOHN	411.20
FOWLIE	RONALD	80.00
FRAZER	LAWRENCE	590.40
GALVIN	LISA	49.53
GARLAND	HELEN	384.00
GARLAND	GEORGE	112.00
GERMAN	BONNIE	40.00
GERMAN	RICHARD	510.40
GERRY	STEPHEN	185.60
GILLETT SR.	CHARLES	293.17
GILPATRICK	DAVID	579.20
GLIDDEN	JOSEPH	547.20
GOLDSTEIN	RONALD	427.20
GREEN	ROBERT	379.20
GRIGNON	EDWARD	692.80
HAFFORD	BRIAN	4.71
HALL	EDWARD	242.61

HALL	ROBERT	262.40
HAMILTON	RENEE	556.80
HARTFORD	DANA	43.34
HARDIE	HENRY	446.40
HARVILLE	THOMAS	123.20
HENDERSON	DANIEL	491.20
HEWETT	SUE ANN	212.80
HOGAN	DANIEL	240.00
HOGAN	SHARON	282.77
HOOKE	DAVID	136.00
HUSTON	JOHN	508.80
INGRAHAM	RICHARD	760.00
JACKWIN JR.	FRANK	460.80
YOUNG	CHERYL	899.20
JONES	EDWIN	1,284.80
JOYCE	KENNETH	516.80
KACHAN	MARIE	300.80**
KATKAVICH	WILLIAM	811.20
KEATING	DAVID	123.20
KEEGAN	CHARLES	148.80
KIMBALL	JOANN	585.60
KNIGHT	CHRIS	574.40
KNIGHT	LARRY	68.08
KNIFFIN	ROGER	120.00
KNOWLTON	JUSTIN	475.20
KOKOTOVICH	KEVIN	566.40
LABBEE ESTATE	CHARLES	225.60
LACHANCE	PAUL	384.00
LACHANCE	RICHARD	1,699.20
LEDOUX	GEORGE	1,076.80
LEW'S BUILDING	SUPPLIES	772.80
LEWIS	WILLIAM	243.20
LITTLEFIELD	ELWIN	167.20
MACCHI	JOHN	761.60
MADORE	REBECCA	80.00
MARTINS	ANDREW	848.00
MARTIN FAMILY FARMS		3,017.60
MARTIN	JEANETTE	96.00
MASSEY	BRUCE	124.80
MASSOW	FRED A	351.01
MASSEY	MICHAEL	124.80
MATERN	ROBERT	212.80
MCALLISTER	JANICE	1,228.80**
MCAVOY	ROBERT	164.80

MCCUE	KENNETH	240.00
MCCARTHY	RICKY	643.20
MCKEEVER	BRIAN	673.60
MCMANN	ROBERT	147.20
MCNALLY	BOYD	278.40
MELVIN	KEVIN	422.40
MERRILL	GAYLAND	139.60
MEYERS	KAREN PYTEL	152.00
MILLS	RICHARD	64.86
MORSE	CHESTER	336.00
MORSE	LINDA	235.20
MORSE	RAY	240.00
MORGAN	ROBIN	523.20
MOTTER	PAUL	84.80
MRAZIK	PAMELA	245.24
MULLIS	DEBORAH	534.40
MULHEARN	JAMES	283.20
MURDOCH	HENRY	267.20
NASON	ROGER	382.40
NEAL	DOUGLAS EARL	268.80
NEAL	MAYLENE	132.54
NEAL	SCOTT	622.40
NELSON	JAMES	329.60
NICHOLS	HEIKO	638.40
NICKERSON	THEODORE	64.00
NIEZELSKI	THOMAS	240.00
NORRIE	DAVID	148.00
NORRIE	LORIE	208.00
OLIVER	SUZAN	238.40
OLSEN	CARL	569.60
OVERLOCK	TERRY	380.80
OWENS	KENNETH	523.20
PALGUTA	KEVIN	572.80
PARKHURST	DOUGLAS	905.60
PARKER	JOHN	66.15
PARKHURST	JOHN	249.34**
PARADIS	RONALD	776.00
PARKER	TERRY	752.00
PATTEN	BRUCE	826.09
PEASE	BONNIE LYN	297.60
PERRI	WAYNE	360.00
FLOURDE	ROBERT	340.00**
POST	HARLOW	382.40
POST	WESLEY	1,011.20

PREVATT	JUDY	363.20
PULLEN	EVERETT	360.00
RANDLETT	RAE FULLER	699.20
RAYMOND	KIM	196.80
REYNOLDS	ALLEN	336.00
REYNOLDS	DELBERT	388.80
RICHARDSON ET ALS	AMOS	574.40
RICE ESTATE OF	DONALD	404.80
RILEY	PAUL	240.00
RIX	CLARENCE	84.80
ROBINSON	DESI	16.00
ROBBINS	JOANNE	315.20
ROWELL	TERRY	276.80
RUSSELL	CLIFTON	164.80
RUSSELL	RONALD	284.80
SABOL	EDWARD	360.00
SAMPSON	JILL	68.80
SANDBERG	TIMOTHY	232.00
SCHREIBER	HEIDI	347.64
SEEKINS	SCOTT	235.20
SHAW	HENRY	2,508.80
SINCLAIR	MICHAEL	96.00
SINCLAIR	ROGER	80.00
SLATE	LESTER	244.80
SLATE	SUE	244.80
SMALL	GEORGE	96.00
SMITH	ERNEST	465.60
SMITH	JAMES	561.60
SPRINGER	BARRY	97.60
SPRINGER	MARK	254.40
SPROUL	LAURIE	4.68
SWANSON BELL	DEBORAH	1,232.00*
TASH	CARL	176.00
TASKER	LORA	223.26
TAYLOR	BURTON	68.89
THOMAS	JASON	544.00
THOMAS	KIM DUART	990.40
TOZIER	FREMONT	168.00
TREADWELL	STEPHEN	240.00
TREMBLAY	THOMAS	606.40
TRIPODI	MICHAEL	134.83
TROGDEN	WILLIAM	465.60
TURNER	JAMIE	96.00
VANDEBOGART	ERIK	172.28
WALKER	ROBERT	472.00*

WARD	STEPHEN	352.00
WATSON	WILLIAM	128.00
WEBBER JR.	DANA	300.80
WELCH JR.	ALFRED	316.80
WELCH	DEBORAH	219.20
WELCH	MARGUERITE	537.14
WEYMOUTH	GRACE	467.20
WHIPPLE	NELSON	424.00
WILBUR	DARLENE	332.80
WILSON	PAMELA	2,166.40
WINKLER	ELLEN	128.00
WORCESTER	WARREN	304.00
WYLLIE	MAYNARD	152.00
YANKEE REALTY		390.40
TOTAL		\$101,554.33

1997 SUPPLEMENTALS

BRUCE BERRY	\$232.00
PETER BROWER	91.90
HAZEL HUGHES ESTATE	369.60
JACK KERTZ	64.00
TERRY KNIGHT	480.00
BARRY MARBLE	64.00
EDWARD MARTIN ESTATE	224.00
CHERYL MITCHELL	80.00
MARK STRICKLAND	84.80
TEN MILE RIVER ACCESS	558.40
SUPPLEMENTAL TOTAL	\$2443.91

TAXES PAID AFTER 12/31/97	*
PARTIAL TAX PAID AFTER 12/31/97	**

1996 TAXES LIENS
12/31/97

<u>LAST NAME</u>	<u>FIRST NAME</u>	<u>TAXES DUE</u>
BAILEY	JUDITH	175.62
BENNETT	BRUCE	247.78
BERRY	BRUCE	210.00
BERRY	LOUIS	415.50
BUKER	CARLOS	15.00
BYRON	KENNETH	189.64
CARROW	LESTER	595.50
CAVANAUGH	CELESTE	522.00
CROSBY	HARRY	112.50
DUDLEY	ROBERT	87.00
EATON	ROBERT	27.50
EIDEL	BARBARA	313.50
EMERY	JASON	270.00
FAREWELL	GEORGE	273.00
FARNHAM	SHERRY	90.00
FARRINGTON	MICHAEL	120.00
FIELD ESTATE	MADELINE	322.50
FOSS	DEBORAH	75.00
FOWLIE	RONALD	75.00
GRIGNON	ED & SANDY	60.00
HALL	ROBERT	181.50
HAMILTON	RENEE	522.00
HARDIE	HENRY	115.77
HUGHES EST	HAZEL	346.50
JOYCE	KENNETH	424.11
KERTZ ESTATE	JACK	60.00
KIMBALL	JOANNE	380.97
KINNIE	SUSAN	120.00
KNIGHT	CHRIS	538.50
KOKOTOVICH	KEVIN	589.50
MACCHI	JOHN	699.00
MARBLE	BARRY	243.00
MARBLE ROBBINS	JOANNE	95.50
MARTIN EST	EDWARD	210.00
MARTIN FAMILY FARM		1452.47
MASSEY	MICHAEL	117.00
MATHEWS	MARION	75.00
MCCUE	KENNETH	225.00

MCKEEVER	BRIAN	32.00**
MCMANN	ROBERT	114.57
MELVIN	KEVIN	396.00
MITCHELL	CHERYL	75.00
MITCHELL	MELBOURNE	75.00
MORSE JR.	CHESTER	315.00
MORGAN	ROBIN	477.00
NICKERSON	WILLIAM	234.00
NORRIE	LORIE	112.42
OLIVER	SUZAN	223.50
PALGUTA	KEVIN	537.00
PARADIS	RONALD	720.00
PEASE	BONNIE LYN	279.00
POST	HARLOW	358.50
POST	WESLEY	876.00
PULLEN	EVERETT	337.50
RANDLETT	RAE FULLER	655.50
RICE ESTATE	DONALD	29.16
ROWELL	TERRY	259.50
RUSSELL	RONALD	289.50*
SHAW	HENRY	2281.50**
SMITH	JAMES	499.50
THOMAS	KIM	656.58
TOZIER	LORETTA	157.50
TROGDON	WILLIAM	409.50
WELCH JR.	ALFRED	282.00
WELCH	DEBORAH	205.50**
WHIPPLE	NELSON	397.50
WORCESTER	WARREN	285.00
TOTAL		22163.59
TAXES PAID AFTER 12/31/97		**
PARTIAL TAX PAID AFTER 12/31/97		*

Hollingsworth & Willey, CPA, PA
Douglas R. Hollingsworth, CPA • Charemon A. Willey, CPA
The Accessible Accountants

109 State Street
Post Office Box 2181
Bangor, ME 04402-2181
(207) 262-2181

Independent Auditor's Report

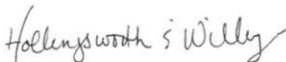
To the Board of Selectmen
Town of St. Albans, Maine

We have audited the accompanying general purpose financial statements of the Town of St. Albans, Maine, as of and for the year ended December 31, 1997, as listed in the table of contents. These general purpose financial statements are the responsibility of the Town's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

The general purpose financial statements referred to above do not include the general fixed asset account group, which should be included in order to conform with generally accepted accounting principles. The amount that should be recorded in the general fixed asset account group is not known.

In our opinion, except for the effects on the financial statements of the omission described in the preceding paragraph, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Town of St. Albans, Maine, as of December 31, 1997, and the results of its operations and cash flows of fiduciary trust funds for the year then ended in conformity with generally accepted accounting principles.



January 15, 1998

TABLE OF CONTENTS

	Exhibit	Page
Independent Auditor's Report		
General Purpose Financial Statements		3
Combined balance sheet – all fund types and account groups	A	4
Combined statement of revenues, expenditures and changes in fund balances – all governmental fund types	B	5
Statement of general fund revenues, expenditures, and changes in fund balance – budget and actual	C	6
Statement of revenues, expenses, and changes in fund equity all trust funds	D	7
Statement of cash flows	E	8
Notes to financial statements		9 - 16
	Schedule	
Supplemental Material		
Property valuation, assessment and appropriations – General Fund	1	17
Taxes receivable, tax liens and tax acquired property – General Fund	2	18
Schedule of departmental operations	3	19 - 20

EXHIBIT A

TOWN OF ST. ALBANS, MAINE
 COMBINED BALANCE SHEET - ALL
 FUND TYPES AND ACCOUNT GROUPS

DECEMBER 31, 1997

	Governmental Fund Types		Fiduciary Fund Type	Account Groups	Total
	General	Capital Projects	Trust	General Long-Term Debt	(Memorandum Only)
ASSETS					
Cash	\$ 238,600.53	\$ -	\$ -	\$ -	\$ 238,600.53
Investments	81,690.00	180,790.37	106,512.63	-	368,993.00
Taxes receivable	126,161.92	-	-	-	126,161.92
Tax acquired property	4,032.12	-	-	-	4,032.12
Due from other funds	71,185.28	-	34,165.63	-	105,350.91
Amount to be provided for retirement of general-long-term debt	-	-	-	100,000.00	100,000.00
Total assets	<u>\$ 521,669.85</u>	<u>\$ 180,790.37</u>	<u>\$ 140,678.26</u>	<u>\$ 100,000.00</u>	<u>\$ 943,138.48</u>
LIABILITIES					
Accounts payable	\$ -	\$ 11,116.44	\$ -	\$ -	\$ 11,116.44
Due to other governments	4,805.87	-	-	-	4,805.87
Deferred property taxes	120,000.00	-	-	-	120,000.00
Due to other funds	-	90,908.28	14,442.63	-	105,350.91
General obligation notes payable	-	-	-	100,000.00	100,000.00
Total liabilities	<u>124,805.87</u>	<u>102,024.72</u>	<u>14,442.63</u>	<u>100,000.00</u>	<u>341,273.22</u>
FUND EQUITY					
Fund balance					
Reserved for endowments	\$ -	\$ -	\$ 50,559.91	\$ -	\$ 50,559.91
Reserved for highway block grant	-	59,075.64	-	-	59,075.64
Reserved for animal control	-	1,916.60	-	-	1,916.60
Reserved for capital equipment	-	9,064.37	-	-	9,064.37
Reserved for dams	-	8,709.04	-	-	8,709.04
Unreserved - designated	50,818.82	-	-	-	50,818.82
Unreserved - undesignated	<u>346,045.16</u>	<u>-</u>	<u>75,675.72</u>	<u>-</u>	<u>421,720.88</u>
Total fund equity	<u>396,863.98</u>	<u>78,765.65</u>	<u>126,235.63</u>	<u>-</u>	<u>601,865.26</u>
Total liabilities and fund equity	<u>\$ 521,669.85</u>	<u>\$ 180,790.37</u>	<u>\$ 140,678.26</u>	<u>\$ 100,000.00</u>	<u>\$ 943,138.48</u>

The accompanying notes are an integral part of this statement.

TOWN OF ST. ALBANS, MAINE

EXHIBIT B

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - ALL GOVERNMENTAL FUND TYPES

YEAR ENDED DECEMBER 31, 1997

	Governmental Fund Types		Total
	General	Capital Projects	(Memorandum Only)
REVENUES			
Property taxes	\$ 661,124.30	\$ -	\$ 661,124.30
Excise taxes	169,488.60	-	169,488.60
Intergovernmental revenues	78,742.58	57,300.00	136,042.58
Charges for services	29,562.78	-	29,562.78
Interest income	23,357.69	6,615.72	29,973.41
Other revenue	2,268.39	5,667.00	7,955.39
Total revenue	964,544.34	69,602.72	1,034,147.06
EXPENDITURES			
General government	135,468.54	-	135,468.54
Protection	85,165.41	-	85,165.41
Health and welfare	16,151.68	-	16,151.68
Public works	335,898.78	-	335,898.78
Public service	11,769.22	-	11,769.22
County tax	63,337.30	-	63,337.30
Education	454,551.54	-	454,551.54
Capital outlay	-	173,028.84	173,028.84
Total expenditures	1,102,342.47	173,028.84	1,275,371.31
Excess of revenues over (under) expenditures	(137,798.13)	(103,426.12)	241,224.25
OTHER FINANCING SOURCES (USES)			
Proceeds of borrowing	-	100,000.00	100,000.00
Operating transfers in	65,000.00	-	65,000.00
Operating transfers out	-	(65,000.00)	(65,000.00)
Total other financing sources (uses)	65,000.00	35,000.00	100,000.00
Excess of revenues and other sources over (under) expenditures and other uses	(72,798.13)	(68,426.12)	141,224.25
FUND EQUITY - BEGINNING OF YEAR	469,662.11	147,191.77	616,853.88
FUND EQUITY - END OF YEAR	\$ 396,863.98	\$ 78,765.65	\$ 475,629.63

The accompanying notes are an integral part of this statement.

TOWN OF ST. ALBANS, MAINE

STATEMENT OF GENERAL FUND REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL

YEAR ENDED DECEMBER 31, 1997

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Property taxes	\$ 670,807.51	\$ 661,124.30	\$ (9,683.21)
Excise taxes	140,000.00	169,488.60	29,488.60
Intergovernmental revenue	92,162.99	78,742.58	(13,420.41)
Charges for services	15,000.00	29,562.78	14,562.78
Interest income	-	23,357.69	23,357.69
Other revenue	-	2,268.39	2,268.39
Total revenues	<u>917,970.50</u>	<u>964,544.34</u>	<u>46,573.84</u>
EXPENDITURES			
General Government	145,982.00	135,468.54	10,513.46
Protection	79,725.00	85,165.41	(5,440.41)
Health and welfare	10,739.00	16,151.68	(5,412.68)
Public works	300,350.00	335,898.78	(35,548.78)
Public services	15,675.00	11,769.22	3,905.78
County tax	63,332.30	63,337.30	(5.00)
Education	<u>454,551.57</u>	<u>454,551.54</u>	<u>0.03</u>
Total expenditures	<u>1,070,354.87</u>	<u>1,102,342.47</u>	<u>(31,987.60)</u>
Excess of revenues over (under) expenditures	<u>(152,384.37)</u>	<u>(137,798.13)</u>	<u>14,586.24</u>
OTHER OPERATING SOURCES (USES)			
Operating transfers in	<u>65,000.00</u>	<u>65,000.00</u>	<u>-</u>
Excess of revenues and other sources over (under) expenditures and other uses	<u>(87,384.37)</u>	<u>(72,798.13)</u>	<u>14,586.24</u>
FUND BALANCE - BEGINNING		<u>469,662.11</u>	
FUND BALANCE - ENDING		<u>\$ 396,863.98</u>	

The accompanying notes are an integral part of this statement.

* Excess of revenues and other sources over (under) expenditures and other uses equals
\$110,000.00 from surplus less overlay of \$22,615.63.

TOWN OF ST. ALBANS, MAINE
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND EQUITY - ALL TRUST FUNDS**
YEAR ENDED DECEMBER 31, 1997

REVENUES

Additional principal	\$ 1,100.00
Interest income	7,606.84
Capital gains (losses)	<u>(341.27)</u>
Total revenue	<u>8,365.57</u>

EXPENSES

Cemeteries	6,166.71
School betterment	<u>250.00</u>
Total expenses	<u>6,416.71</u>

Operating income (loss)	1,948.86
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FUND EQUITY - BEGINNING OF YEAR	<u>124,286.77</u>
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FUND EQUITY - END OF YEAR	<u><u>\$ 126,235.63</u></u>
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The accompanying notes are an integral part of this statement.

EXHIBIT E

TOWN OF ST. ALBANS, MAINE
STATEMENT OF CASH FLOWS
FOR YEAR ENDED DECEMBER 31, 1997

CASH FLOWS FROM OPERATING ACTIVITIES

Operating income	\$ 1,948.86
Adjustments to reconcile operating income to net cash provided by operating activities	
(increase) in due from other funds	(34,165.63)
Increase in due to other funds	<u>1,439.12</u>
Total adjustments	<u>(32,726.51)</u>
Net cash provided by operating activities	<u>(30,777.65)</u>

CASH FLOWS FROM INVESTING ACTIVITIES

Purchase of investments	<u>(10,965.27)</u>
Net increase (decrease) in cash cash equivalents	<u>(41,742.92)</u>

CASH AND CASH EQUIVALENTS - BEGINNING OF YEAR

41,742.92

CASH AND CASH EQUIVALENTS - END OF YEAR\$ -

The accompanying notes are an integral part of this statement.

**TOWN OF ST. ALBANS, MAINE
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 1997**

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Town of St. Albans, Maine operates under a Selectmen form of government and provides the following services as authorized by its charter: public safety, public works, culture, recreation, education, and community development.

The accounting policies of the Town of St. Albans, Maine conform to generally accepted accounting principles as applicable to governmental units. The following is a summary of the more significant policies.

BASIS OF PRESENTATION

The accounts of the Town are organized on the basis of funds or account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, reserves, fund balance, revenues and expenditures or expenses as appropriate. The various funds are summarized by type in the financial statements. The following fund types and account groups are used by the Town:

Governmental Fund Types

General Fund – The general fund is the general operating fund of the town and accounts for all revenues and expenditures of the town not encompassed within other funds. All general tax revenues and other receipts that are not allocated by law or contractual agreement to some other fund are accounted for in this fund. General operating expenditures and the capital improvement costs that are not paid through other funds are paid from the general fund.

Capital Projects Fund – The capital projects fund is used to account for all resources for the acquisition of capital facilities by the town.

Fiduciary Fund Types

Trust and Agency Funds – Trust and agency funds are used to account for assets held by the town in a trustee capacity or as an agent for individuals, private organizations, other governments and/or other funds.

Account Groups

Account groups are used to establish accounting control and accountability for the town's general fixed assets and general long-term debt. The following are the town's account groups:

General Fixed Assets Account Group – Fixed assets used in governmental fund type operations are accounted for in the general fixed assets account group rather than in governmental funds. The town currently does not maintain records of its general fixed assets.

TOWN OF ST. ALBANS, MAINE
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 1997

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

General Long-term Debt Account Group – This account group is established to account for all long-term obligations which are expected to be financed from governmental fund types.

BASIS OF ACCOUNTING

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental fund types are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (i.e. revenues and other financing sources) and decreases (i.e. expenditures and other financing uses) in net current assets.

The modified accrual basis of accounting is followed by the governmental fund types and any agency funds. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual, i.e., both measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures, other than interest on long-term debt, are recorded when the related fund liability is incurred, if measurable.

The proprietary fund type is accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets and all liabilities associated with the operation of this fund are included on the balance sheet. Fund equity (i.e. net total assets) is segregated into contributed capital and retained earnings components. Proprietary fund type operating statements present increases (e.g. revenues) and decreases (e.g. expenses) in net total assets. The accrual basis of accounting is utilized by the proprietary fund type. Under this basis of accounting revenues are recognized when earned and expenses are recognized when the related liability is incurred.

REPORTING ENTITY

The town of St. Albans is the basic level of government which has financial accountability and control over all activities related to the town. The town is not included in any other governmental "reporting entity" as defined by GASB 14. In addition, there are no component units as defined in GASB 14 which are included in the town's reporting entity.

ENCUMBRANCE ACCOUNTING

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of funds are recorded in order to reserve that portion of the applicable appropriations, is not employed by the town.

TOWN OF ST. ALBANS, MAINE
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 1997

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

CASH AND CASH EQUIVALENTS

For purposes of the statement of cash flows, the fiduciary fund type considers all highly liquid investments with a remaining maturity of three months or less when purchased to be cash equivalents.

INVESTMENTS

Investments are carried at cost.

BUDGETS AND BUDGETARY ACCOUNTING

A budget is formally adopted for the general fund only, through the passage of a town warrant, and is prepared on a basis consistent with generally accepted accounting principles.

In the general fund, the level of control (level at which expenditures may not exceed budget and applied levels) are the accounts within each department. Generally, unexpended appropriations and unexpended revenues are lapsed to fund balance at the close of the fiscal year. Once adopted, the budget can only be amended by the townspeople at a special town meeting.

TOTAL COLUMNS ON COMBINED FINANCIAL STATEMENTS

The total columns presented in the combined financial statements are captioned memorandum only to indicate that they are presented only to facilitate financial analysis. No consolidating entries or other eliminations were made in the aggregation of the totals, thus, they do not present consolidated information and do not purport to present financial position, results of operations, or cash flows in conformity with generally accepted accounting principles.

2. CASH AND INVESTMENTS

The town's policy is to invest all available funds at the highest possible rates, in conformance with legal and administrative guidelines, while avoiding unreasonable risk.

Deposits

The Town's deposits are categorized as follows to give an indication of the level of risk assumed by the Town at year end: Category 1 includes deposits covered by federal depository insurance or by collateral held by the Town or by the Town's agent in the Town's name; Category 2 includes uninsured deposits covered by collateral held by the pledging financial institution's trust department or agent in the Town's name; Category 3 includes uninsured and uncollateralized deposits.

**TOWN OF ST. ALBANS, MAINE
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 1997**

2. CASH AND INVESTMENTS (CONTINUED)

At December 31, 1997, cash and cash equivalents consisted of:

Carrying Amount	Bank Balance	Category		
		1	2	3
\$ 238,600.53	\$ 237,975.08	\$106,845.49	\$ -	\$ 131,129.59

Investments

For the fiscal year 1997, the town invested in stocks, bonds, and other types of mutual funds for the capital projects and trust funds. The town records all investment income in the appropriate account.

The town's investments are categorized to give an indication of the level of risk assumed by the town at year end. Category 1 includes investments that are insured or registered or for which the securities are held by the town or its agent in the town's name. Category 2 includes uninsured and unregistered investments for which the securities are held by the brokers or dealers trust department or agent in the town's name. Category 3 includes uninsured and unregistered investments for which the securities are held by the broker or dealer, or by its trust department or agent but not in the town's name.

Investments are stated at cost.

	Category			Market Value	Carrying Amount
	1	3	Noncategorize		
General fund					
Certificate of deposit	\$81,690.00	\$ -	\$ -	\$81,690.00	\$81,690.00
Trust fund					
Stocks and bonds	-	89,602.79	-	89,602.79	64,069.81
Certificates of deposit	14,168.79	-	-	14,168.79	14,168.79
Mutual funds	-	-	28,274.03	28,274.03	28,274.03
Capital projects					
Mutual funds	-	-	180,790.37	180,790.37	180,790.37
Total	95,858.79	89,602.79	209,064.40	\$394,525.98	\$368,993.00

TOWN OF ST. ALBANS, MAINE
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 1997

3. LONG-TERM DEBT

A summary of general long-term debt is as follows:

Description	<u>Balance</u> <u>Jan. 1, 1997</u>	<u>Issued</u>	<u>Balance</u> <u>Dec. 31, 1997</u>
General Obligation Notes Payable			
5.4% note with Fleet Bank, for the purpose of dam construction	\$ —	\$ 100,000.00	\$ 100,000.00

The following is a summary of note principal maturities:

Year ending December 31:	Principal
1998	\$20,000.00
1999	20,000.00
2000	20,000.00
2001	20,000.00
2002	20,000.00
	<u>\$100,000.00</u>

**TOWN OF ST. ALBANS, MAINE
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 1997**

4. PROPERTY TAXES

Property taxes for the current year were committed on July 15, 1997 on the assessed value listed as of April 1, 1997, for all real and personal property located in the town. Payment of taxes was due October 1, 1997, with interest at 10% on all tax bills unpaid as of the due date.

Assessed values are periodically established by the town's assessor at 100% of assumed market value. The last reevaluation was completed for the list on April 1, 1978. The assessed value of the list of April 1, 1997, upon which the levy for the year ended December 31, 1997, was based, was \$41,925,469.00. This assessed value was 100% of the estimated market value.

The Town is permitted by the laws of the State of Maine to levy taxes up to 105% of its net budgeted expenditures for the related fiscal period. The amount raised in excess of 100% is referred to as overlay, and amounted to \$22,615.63 for the year ended December 31, 1997.

Tax liens are placed on real property within twelve months following the tax commitment date if taxes are delinquent. The Town has the authority to foreclose on property eighteen months after the filing of the lien if tax liens and associated costs remain unpaid.

Property taxes levied during the year were recorded as receivables at the time the levy was made. The receivables collected during the year and in the first sixty days following the end of the fiscal year have been recorded as revenues. The remaining receivables have been recorded as deferred revenues.

5. INTERFUND BALANCES

Individual interfund receivable and payable balances at December 31, 1997 were as follows:

	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
General Fund	\$71,185.28	\$ -
Capital Projects	-	90,908.28
Trust Funds	34,165.63	14,442.63
Total	<u>\$105,350.91</u>	<u>\$105,350.91</u>

6. CONTINGENT LIABILITIES

There is no litigation pending against the Town as of the date of this audit.

TOWN OF ST. ALBANS, MAINE
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 1997

7. COMPENSATED ABSENCES

Vested or accumulated vacation leave that is expected to be liquidated with expendable available financial resources is reported in a fund liability of the governmental fund that will pay it. Amounts of vested or accumulated vacation leave that are not expected to be liquidated with expendable available financial resources are reported in the general long-term debt account group. No expenditure is reported for these amounts. Vested or accumulated vacation leave of the proprietary funds is recorded as an expense and liability of those funds as the benefits accrue to employees. In accordance with the provisions of Statement of Financial Accounting Standards No. 43 Accounting for Compensated Absences, no liability is recorded for nonvesting accumulating rights to receive sick pay benefits. There is no liability as of December 31, 1997.

8. VACATION POLICY

The Employer shall grant vacation leave with pay to all regular employees, commencing with the date earned as follows:

<u>Period of Employment</u>	<u>Vacation Leave</u>
After one year	1 week paid
After two years	2 weeks paid
After ten years	3 weeks paid

Vacation time will be allowed to be taken one week at a time and must meet the approval of the Supervisor. Advance notice, at least 30 days, must be given to the Supervisor. the Supervisor may allow two consecutive weeks vacation for employees entitled to two weeks, if work loads can be satisfactorily scheduled.

Any employee whose employment is terminated within six (6) months after employment shall not earn any vacation leave. A vacation week shall be defined as a period equal to an employee's ordinary and usual workweek. For first or second year employees who successfully complete their probationary period, vacation leave is based on the employee's anniversary date of initial hire, and shall not be earned or used in whole or in part before such date. For employees in their third and following years of employment, vacation leave shall be earned in one-week increments after completion of the appropriate fraction of the year of service based on the employee's anniversary date of initial hire- (viz, one week for every six months for employees with two or more years of service and fewer than ten years of service, and one week for every four.)

9. MUNICIPAL SOLID WASTE LANDFILL CLOSURE AND POST CLOSURE CARE COSTS

State and Federal laws and regulations require the Town to place a final cover on the Town's landfill site when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for thirty years after closure. Although closure and post-closure care costs will be paid only near or after the date that the landfill stops accepting waste, the Town reports a portion of these closure and post-closure care costs as an operating expense in each period based on landfill capacity used as of each balance sheet date.

15

TOWN OF ST. ALBANS, MAINE
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 1997

10. GENERAL FUND DESIGNATED BALANCES:

Balances carried forward consist of:

State revenue sharing	\$7,947.87
Outside fires	4,907.12
Town hall capital improvement	14,926.92
Equipment and buildings	3,416.23
Comprehensive planning	1,735.66
Salt shed	1,000.00
Bridges and culverts	13,099.50
Recreation	<u>3,785.52</u>
Total	<u>\$50,818.82</u>

11. PARTICIPATION IN PUBLIC ENTITY RISK POOL

The town is a member of the Maine Municipal Association – Worker Compensation Trust Fund ("Fund"). The fund was created to formulate, develop and administer a program of modified self-funding for the Fund's membership, obtain lower costs for worker compensation coverage and develop a comprehensive loss control program. The town pays an annual premium to the fund for its workers compensation coverage. The town's agreement with the Fund provides that the fund will be self-sustaining through member premiums and will provide, through commercial companies reinsurance contracts, individual stop loss coverage for member town's claims in excess of \$400,000 with an excess limit of \$2,000,000.

The town is also a member of the Maine Municipal Association – Unemployment Compensation Fund ("Fund"). The fund was created to formulate, develop and administer a program of modified self-funding for the Fund's membership, obtain lower costs for unemployment compensation coverage and develop a comprehensive loss control program. The town contributes to the fund based on the first \$7,000 of wages for unemployment compensation. Each member has its reserve, which is determined by the actuary. The annual rate set by the Fund's actuary is based on the member's reserve and on estimated future claims. Each member is responsible for its own excess of claims over reserve.

12. OVEREXPENDITURES GENERAL FUND

The statement of general fund revenues, expenditures and changes in fund balance – budget and actual show several items being overspent. The categories of Protection and Public Works show over-expenditures which were paid out of amounts carried forward. The Health and Welfare category shows over-expenditure due to general assistance which was offset by reimbursements from the state.

SCHEDULE 2

TOWN OF ST. ALBANS, MAINE

PROPERTY VALUATION, ASSESSMENT AND APPROPRIATIONS
GENERAL FUND

DECEMBER 31, 1997

Assessed Valuation	
Real estate	\$ 41,741,200.00
Personal property	<u>184,269.00</u>
Total assessed valuation	<u>\$ 41,925,469.00</u>
Tax Commitment	
Total assessment at \$16.00 per thousand	<u>\$ 670,807.51</u>
Reconciliation of Commitment with Appropriation	
Current year tax commitment, as above	\$ 670,807.51
Estimated revenues	247,162.99
Budgeted transfers in	65,000.00
Appropriated from fund balance	<u>110,000.00</u>
Appropriations per original budget	1,092,970.50
Overlay	<u>(22,615.63)</u>
Total appropriations	<u>\$ 1,070,354.87</u>

TOWN OF ST. ALBANS, MAINE

TAXES RECEIVABLE, TAX LIENS AND TAX ACQUIRED PROPERTY
GENERAL FUND

DECEMBER 31, 1997

Taxes receivable	
1997	\$ 101,554.43
Supplemental	<u>2,443.90</u>
Total taxes receivable	<u>103,998.33</u>
Tax liens	
1996	<u>22,163.59</u>
Total taxes and tax liens	<u>\$ 126,161.92</u>
Tax acquired property	
1992	\$ 234.90
1993	145.00
1994	896.03
1995	<u>2,756.17</u>
Total tax acquired property	<u>\$ 4,032.12</u>

TOWN OF ST. ALBANS, MAINE
SCHEDULE OF DEPARTMENTAL OPERATIONS
YEAR ENDED DECEMBER 31, 1997

SCHEDULE 3

	Balance 1/1/97	Appropriations	Total Available	Expenditures	Balances Lapsed	Carried
GENERAL GOVERNMENT						
Administration	\$ -	\$ 83,561.00	\$ 83,561.00	\$ 84,376.88	\$ (815.88)	\$ -
Town hall	-	7,500.00	7,500.00	7,109.32	390.68	-
Selectman	-	3,325.00	3,325.00	3,325.00	-	-
Social security	-	10,000.00	10,000.00	10,594.93	(594.93)	-
Regional planning	-	1,696.00	1,696.00	1,696.00	-	-
Planning boards	-	1,000.00	1,000.00	51.00	949.00	-
Code enforcement	-	6,000.00	6,000.00	5,598.00	402.00	-
Town hall - capital improvement	5,297.33	30,000.00	35,297.33	20,370.41	-	14,926.92
Comprehensive plan	1,735.66	-	1,735.66	-	-	1,735.66
Records restoration	-	2,500.00	2,500.00	1,847.00	653.00	-
Tax maps	-	400.00	400.00	500.00	(100.00)	-
	<u>7,032.99</u>	<u>145,982.00</u>	<u>153,014.99</u>	<u>135,468.54</u>	<u>883.87</u>	<u>16,662.58</u>
PROTECTION						
Fireman protection	143.78	-	143.78	-	143.78	-
Fire department	-	20,000.00	20,000.00	21,164.58	(1,164.58)	-
Fire chief	-	2,000.00	2,000.00	2,000.00	-	-
Fire department - other	-	2,100.00	2,100.00	1,752.00	348.00	-
Deputy program	-	2,500.00	2,500.00	3,271.04	(771.04)	-
Ambulance	-	800.00	800.00	800.00	-	-
Street lights	-	4,600.00	4,600.00	4,461.65	138.35	-
Dams	8,191.18	10,000.00	18,191.18	18,191.18	-	-
Animal control	-	750.00	750.00	750.00	-	-
Insurance	-	36,975.00	36,975.00	32,774.96	4,200.04	-
	<u>8,334.96</u>	<u>79,725.00</u>	<u>88,059.96</u>	<u>85,165.41</u>	<u>2,894.55</u>	<u>-</u>
HEALTH AND WELFARE						
General assistance	-	8,500.00	8,500.00	13,912.68	(5,412.68)	-
Senior citizens	-	400.00	400.00	400.00	-	-
Food bank	-	500.00	500.00	500.00	-	-
Senior spectrum	-	739.00	739.00	739.00	-	-
KVCAP	-	600.00	600.00	600.00	-	-
	<u>-</u>	<u>10,739.00</u>	<u>10,739.00</u>	<u>16,151.68</u>	<u>(5,412.68)</u>	<u>-</u>

TOWN OF ST. ALBANS, MAINE
SCHEDULE OF DEPARTMENTAL OPERATIONS
YEAR ENDED DECEMBER 31, 1997

SCHEDULE 3
PAGE 2

	Balance 1/1/97	Appropriations	Total Available	Expenditures	Balances Lapsed	Carried
SPECIAL ASSESSMENTS						
County Tax	-	63,332.30	63,332.30	63,337.30	(5.00)	-
Education - S.A.D. #48	-	454,551.57	454,551.57	454,551.54	0.03	-
	-	517,883.87	517,883.87	517,888.84	(4.97)	-
PUBLIC WORKS						
Solid Waste	-	69,500.00	69,500.00	69,002.89	497.11	-
Cemeteries	-	5,200.00	5,200.00	5,200.00	-	-
Winter roads	-	67,650.00	67,650.00	74,747.43	(7,097.43)	-
Summer roads	-	43,000.00	43,000.00	42,660.95	339.05	-
Bridges and culverts	37,599.67	18,500.00	56,099.67	43,000.17	-	13,099.50
Equipment and buildings	-	19,500.00	19,500.00	16,083.77	-	3,416.23
Garage	-	5,500.00	5,500.00	6,251.11	(751.11)	-
Special road articles	-	20,000.00	20,000.00	21,149.20	(1,149.20)	-
Street and road signs	-	1,500.00	1,500.00	2,277.17	(777.17)	-
Mason road	(1,731.16)	-	(1,731.16)	5,526.09	(7,257.25)	-
Salt storage building	1,000.00	-	1,000.00	-	-	1,000.00
Paving	-	50,000.00	50,000.00	50,000.00	-	-
	36,868.51	300,350.00	337,218.51	335,898.78	(16,196.00)	17,515.73
PUBLIC SERVICES						
Libraries	-	1,800.00	1,800.00	1,500.00	300.00	-
Town landing	-	5,000.00	5,000.00	2,485.36	2,514.64	-
Youth teams	-	4,000.00	4,000.00	4,000.00	-	-
Park	-	500.00	500.00	168.34	331.66	-
Other recreation	3,201.04	4,000.00	7,201.04	3,415.52	-	3,785.52
Conservation commission	-	175.00	175.00	-	175.00	-
Chamber of commerce	-	200.00	200.00	200.00	-	-
	3,201.04	15,675.00	18,876.04	11,769.22	3,321.30	3,785.52
TOTAL EXPENDITURES	\$ 55,437.50	\$ 1,070,354.87	\$ 1,125,792.37	\$ 1,102,342.47	\$ (14,513.93)	\$ 37,963.83

ASSESSING
RESIDENTS - OWNERS

All inhabitants of the Town of St. Albans, Maine, and all Administrators, Executors, Trustees, etc., of all estates taxable in said Town of such persons are hereby notified to MAKE AND BRING INTO THE ASSESSORS TRUE AND PERFECT LISTS OF ALL THEIR ESTATES, REAL AND PERSONAL, not by law exempt from taxation, of which they were possessed on the first day of April, 1998, and be prepared to make oath to the truth of the same and to answer all proper inquiries in writing as to the nature, situation and value of their property liable to be taxed. Forms for such shall be available at the Town Office.

ESTATES DISTRIBUTED

And when estates of persons deceased have been distributed during the past year, or have changed hands from any cause, the Executor, Administrator or other persons interested, are hereby warned to give notice of such changes in default of such notice will be held under law to pay the tax assessed although such estate has been wholly distributed and paid over.

PERSONS DOOMED

And any resident owner who neglects to comply with this notice is here barred of his right to make application to the ASSESSORS or to the COUNTY COMMISSIONERS, for any abatement of his taxes, unless he offers such list with his application and satisfies them that he was unable to offer it at the time appointed.

LIST OF ALL PROPERTY VALUATIONS AVAILABLE AT TOWN OFFICE

TOWN OFFICE HOURS	MONDAY	8:00 - 6:30
	TUESDAY	8:00 - 4:00
	WEDNESDAY	8:00 - 4:00
	THURSDAY	8:00 - 6:30
	FRIDAY	8:00 - 4:00

TOWN CLERK HOURS	MONDAY	12:00 - 5:00
	WEDNESDAY	12:00 - 4:00
	THURSDAY	12:00 - 5:00
	FRIDAY	12:00 - 4:00

The Town Office will be closed on the following days:

New Years' Day, Martin Luther King Day, Washington's Birthday, Patriots Day, Memorial Day, 4th of July, Labor Day, Columbus Day, Veteran's Day, Thanksgiving Day, and the day after and Christmas.

Holidays observed by Maine State Government will be observed by the Town.

Regular Selectmen meetings are held on the third Monday of the month at 7:00 p.m.

Planning Board meeting are held on the third Tuesday of the month at 7:00 p.m.

BULK RATE
U.S. POSTAGE

PAID

ST. ALBANS, ME
PERMIT #100